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State Superintendent of Public Instruction

**CALIFORNIA
DEPARTMENT
OF
EDUCATION**

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MANAGEMENT BULLETIN NO. 01-02

Date: April 6, 2001

To: County and District Superintendents
County and District Chief Business Officers
Charter School Administrators

From: Susie Lange, Deputy Superintendent
Finance, Technology, and Administration Branch

Subject: **Statewide 1999-00 Average Salaries and Expenditure Percentages
for the School Accountability Report Card**

Background

[Education Code](#) Section 35256 requires the governing board of each school district maintaining an elementary or secondary school to annually develop a School Accountability Report Card (SARC) for each school in the district. [Education Code](#) Section 41409.3 further requires the SARC to include the statewide average salaries of teachers and administrators for the appropriate size and type of district, as well as the corresponding salary and expenditure information for the school district. (Please be aware that while school districts maintaining a single school are required to prepare a SARC, they are not required to include comparative salary information in their SARC.)

To ensure that districts have the statewide information needed to complete the SARC, [Education Code](#) Section 41409 requires the Superintendent of Public Instruction to annually furnish school districts with the following statewide averages grouped by size and type of district:

- (1) beginning, mid-range, and highest salary paid to teachers;
- (2) salary of school-site principals;
- (3) salary of district superintendents;
- (4) percentage of expenditures allocated to salaries of teachers, as defined in object of expenditure classification 1100 of the [California School Accounting Manual](#); and

- (5) percentage of expenditures allocated to salaries of administrative personnel, as defined in object of expenditure classifications 1200, 1300, 1700, 1800, and 2200 (Objects 1300 and 2300 using the standardized account code structure coding) of the [California School Accounting Manual](#).

Districts That Have Issued Their 2000-01 SARC

For those districts that have already issued their 2000-01 SARC, it is not necessary to issue another. However, districts that have not issued their SARC for the 2000-01 school year, or that plan to issue one early in the 2001-02 school year, should use the data included in this Management Bulletin.

Required Salary Data for Comparison Purposes

The required 1999-00 statewide salary and expenditure percentage averages are presented on pages 5 through 7 of this bulletin. At a minimum, except for single-school districts, all districts should compare their 1999-00 average salary and expenditure information to the corresponding 1999-00 statewide averages.

Optional Data for Comparison Purposes

Additional comparative information is on pages 8 through 10, which includes information related to the annual range, daily rate, and daily range of various salary categories. This optional information is to help school districts present the accountability report in a more detailed and perhaps more meaningful manner. While the optional comparative information may not be substituted for the required salary and expenditure averages, it may be used (in whole or in part) to supplement those averages as deemed appropriate by each district.

Salaries Actually Paid

Average salary data are based on salaries actually paid to teachers. Therefore, for comparison purposes, districts should use only data based on salaries actually paid to their teachers. This requires that districts compare what they paid their beginning teachers with the statewide averages. If districts did not employ new teachers during the 1999-00 fiscal year, they may wish to review their salary schedules and determine what salary they would have paid a beginning teacher. For mid-range teacher salaries, districts should select a teacher with ten years of experience and a bachelor's degree plus 60 semester units. For comparison purposes, if districts do not have teachers with these exact qualifications, they may wish to select a paid salary that approximates these qualifications. For the highest teachers' salary, districts should select the highest paid teacher in the district. If no teacher has reached the highest step on the salary schedule, the amount will be less than the highest salary offered.

Calculation of Salary Averages

All statewide salary averages were derived from information collected on the form entitled, "1999-00 Salary and Benefits Schedule for the Certificated Bargaining Unit (Form J-90)." The averages reflect only those salaries in school districts that submitted Form J-90 (882 out of a total of 1,095 responded). A weighted methodology was used to determine average paid salaries. For example, if one district employed five beginning teachers while another district employed one, equal significance was not given to both districts, but rather the district that employed five teachers was given five times the relative value as compared to the district which employed one teacher. This weighting was applied to all paid salaries to determine the averages.

School Site Principal's and District Superintendent's Salary

The annualized salaries reported for school site principals and district superintendents were collected from Form J-90, Section V, Other Salary Data. It should be noted that the district superintendent's salary does not include associate, assistant, or deputy superintendents, but only the district superintendent.

In some instances, a school district may have an employee who works either as a superintendent and principal, or as a principal and teacher. For these individuals, it may be difficult to establish a separate salary for each portion of their job. In such cases, the district may wish to estimate a full-time equivalent salary on the relative valuation of responsibilities in each capacity. For example:

Assume a half-time superintendent/half-time principal is earning \$90,000 per year. The district could simply report the superintendent and the principal both at \$90,000 ($\$90,000 \times 2 \times 50\%$), but this would not reflect the relative valuation of each position. More accurately, the district may choose to attach a higher valuation to the superintendent function. The superintendent's responsibilities could be estimated, for instance, to account for 60 percent of the total value. If this were the case, a full-time superintendent's salary would be valued at \$108,000 ($\$90,000 \times 2 \times 60\%$) and a full-time principal's salary at \$72,000 ($\$90,000 \times 2 \times 40\%$).

Daily Rates of Pay

The daily rate of pay for the average teacher was determined by using average salaries and days of service derived from the Form J-90. The average school-site principal's daily rate of pay was determined by dividing the salary by the number of days of service for each district. Likewise, the average superintendent's daily rate of pay was determined by dividing the salary by the number of days of service for each district. The average number of days of service statewide is 213 for school-site principals and 224 for superintendents.

Calculation of Expenditure Averages

All data used to calculate the statewide average expenditure percentages allocated for teacher and administrator salaries are derived from information collected on the 1999-00 Form J-200 or standardized account code structure (SACS) year-end financial reports. The statewide average expenditure percentages are determined by comparing teacher and administrator salaries to total expenditures, which are defined as object of expenditure classifications 1000 through 7399.

Teacher and administrator salaries are defined in the [*California School Accounting Manual*](#) as follows, listed by expenditure classification and type of salary:

Classification	J-200 Object Codes	SACS Object and Function Codes
Teacher Salaries:		
• Teachers' Salaries	Object 1100	Object 1100 and all Functions
Administrator Salaries:		
• School Administrators' Salaries	Object 1200	Object 1300 and Function 2700
• Supervisors' Salaries	Object 1300	Object 1300 and Functions 2100-2200, 3160, 4000-4900
• Superintendents' Salaries	Object 1700	Object 1300 and Functions 7100-7600
• Certificated Administrators' Salaries	Object 1800	Object 1300 and all Functions except 2100-2200, 2700, 3160, 4000-4900, 7100-7600
• Classified Administrators' Salaries	Object 2200	Object 2300 and all Functions

Internet Access

This Management Bulletin has been prepared by the School Fiscal Services Division of the California Department of Education (CDE) and is available on the CDE Web site at <http://www.cde.ca.gov/sfsdiv/financial/corresp.htm>. You can also go to <http://www.cde.ca.gov/ope/sarc> for additional information on SARC.

Questions or Concerns

Should you have any questions relating to the enclosed salary data for teachers, principals, and superintendents please contact the Office of Financial Accountability and Information Services at (916) 322-1770. Questions about the SARC reports may be directed to Chris Hartnett in the Office of Policy and Evaluation at (916) 657-3702.

Notice

The guidance in this management bulletin is not binding on local education agencies or other entities. Except for the statutes, regulations, and court decisions that are referenced herein, this management bulletin is exemplary, and compliance with it is not mandatory. (See *Education Code* Section 33308.5)

Elementary Districts' Required Statewide Average Salaries and Expenditure Percentages

Required 1999-00 Elementary School Districts' Statewide Average Salaries &
Expenditure Percentages for the School Accountability Report Card

Data Category	Elementary Districts		
	Small ADA <1,000	Medium ADA 1,000 to 4,999	Large ADA ≥5,000
Beginning Teacher's Salary	\$29,679	\$31,647	\$32,635
Mid-range Teacher's Salary	\$44,849	\$48,813	\$53,112
Highest Teacher's Salary	\$51,416	\$59,082	\$63,875
School Site Principal's Salary	\$66,943	\$74,659	\$81,487
District Superintendent's Salary	\$84,869	\$100,031	\$117,503
Actual Percentage for Administrative Salaries	5.86%	5.91%	5.52%
Actual Percentage for Teacher Salaries	41.51%	44.81%	45.80%

High School Districts' Required Statewide Average Salaries and Expenditure Percentages

Required 1999-00 High School Districts' Statewide Average Salaries &
Expenditure Percentages for the School Accountability Report Card

Data Category	High School Districts		
	Small ADA <1,000	Medium ADA 1,000 to 3,999	Large ADA ≥4,000
Beginning Teacher's Salary	\$29,304	\$31,021	\$32,642
Mid-range Teacher's Salary	\$43,957	\$48,470	\$52,535
Highest Teacher's Salary	\$54,621	\$61,687	\$63,470
School Site Principal's Salary	\$72,491	\$80,949	\$91,297
District Superintendent's Salary	\$90,605	\$99,450	\$125,774
Actual Percentage for Administrative Salaries	5.31%	5.61%	5.00%
Actual Percentage for Teacher Salaries	35.89%	38.96%	39.07%

Unified Districts' Required Statewide Average Salaries and Expenditure Percentages

Required 1999-00 Unified School Districts' Statewide Average Salaries &
Expenditure Percentages for the School Accountability Report Card

Data Category	Unified Districts				
	ADA <1,500	ADA 1,500 to 4,999	ADA 5,000 to 9,999	ADA 10,000 to 19,999	ADA ≥20,000
Beginning Teacher's Salary	\$29,010	\$31,014	\$31,548	\$31,574	\$32,678
Mid-range Teacher's Salary	\$45,134	\$45,570	\$49,405	\$49,697	\$50,891
Highest Teacher's Salary	\$52,397	\$57,704	\$60,360	\$62,217	\$62,446
School Site Principal's Salary	\$64,845	\$72,652	\$76,993	\$81,575	\$82,126
District Superintendent's Salary	\$82,516	\$96,296	\$111,506	\$122,833	\$144,995
Actual Percentage for Administrative Salaries	6.36%	5.75%	5.47%	5.24%	4.95%
Actual Percentage for Teacher Salaries	38.19%	41.97%	43.07%	44.07%	42.93%

Elementary Districts' Optional 1999-00 Data for Comparison Purposes			
Data Category	Elementary Districts		
	Small ADA <1,000	Medium ADA 1,000 to 4,999	Large ADA ≥5,000
Beginning Teacher's Salary			
Annual Salary	\$29,679	\$31,647	\$32,635
Annual Range	\$23,456 - \$37,220	\$24,747 - \$37,462	\$23,213 - \$39,501
Daily Rate	\$162	\$172	\$178
Daily Range	\$128 - \$203	\$135 - \$204	\$126 - \$215
Mid-Range Teacher's Salary			
Annual Salary	\$44,849	\$48,813	\$53,112
Annual Range	\$32,010 - \$57,313	\$40,626 - \$57,621	\$45,910 - \$61,600
Daily Rate	\$244	\$265	\$289
Daily Range	\$174 - \$312	\$221 - \$313	\$250 - \$335
Highest Teacher's Salary			
Annual Salary	\$51,416	\$59,082	\$63,875
Annual Range	\$29,527 - \$75,827	\$49,276 - \$72,030	\$57,000 - \$71,247
Daily Rate	\$280	\$321	\$348
Daily Range	\$161 - \$413	\$268 - \$392	\$310 - \$388
Principal's Salary			
Annual Salary	\$66,943	\$74,659	\$81,487
Annual Range	\$51,500 - \$100,100	\$59,160 - \$93,510	\$69,018 - \$96,444
Daily Rate	\$317	\$355	\$386
Daily Range	\$244 - \$443	\$289 - \$441	\$332 - \$438
Superintendent's Salary			
Annual Salary	\$84,869	\$100,031	\$117,503
Annual Range	\$59,935 - \$139,235	\$72,000 - \$150,061	\$92,762 - \$152,843
Daily Rate	\$379	\$445	\$521
Daily Range	\$285 - \$642	\$317 - \$667	\$418 - \$708
Percentage of Total Expenditures			
Administrator's			
Annual Average	5.86%	5.91%	5.52%
Annual Range	0 - 14.89%	3.90% - 9.59%	3.78% - 11.95%
Teacher's			
Annual Average	41.51%	44.81%	45.80%
Annual Range	12.44% - 51.26%	33.79% - 51.84%	36.61% - 51.56%

High School Districts' Optional 1999-00 Data for Comparison Purposes			
Data Category	High School Districts		
	Small ADA <1,000	Medium ADA 1,000 to 3,999	Large ADA ≥4,000
Beginning Teacher's Salary			
Annual Salary	\$29,304	\$31,021	\$32,642
Annual Range	\$24,000 - \$32,062	\$26,219 - \$39,693	\$27,118 - \$39,907
Daily Rate	\$160	\$169	\$177
Daily Range	\$131 - \$175	\$143 - \$216	\$147 - \$216
Mid-Range Teacher's Salary			
Annual Salary	\$43,957	\$48,470	\$52,535
Annual Range	\$38,109 - 50,211	\$41,996 - \$52,724	\$44,480 - \$62,845
Daily Rate	\$240	\$264	\$285
Daily Range	\$208 - \$274	\$229 - \$287	\$241 - \$341
Highest Teacher's Salary			
Annual Salary	\$54,621	\$61,687	\$63,470
Annual Range	\$43,484 - \$63,415	\$49,201 - \$77,221	\$56,099 - \$72,517
Daily Rate	\$298	\$336	\$344
Daily Range	\$237 - \$346	\$268 - \$421	\$304 - \$393
Principal's Salary			
Annual Salary	\$72,491	\$80,949	\$91,297
Annual Range	\$59,375 - \$88,174	\$60,564 - \$108,197	\$76,847 - \$106,838
Daily Rate	\$336	\$367	\$411
Daily Range	\$279 - \$383	\$288 - \$492	\$339 - \$495
Superintendent's Salary			
Annual Salary	\$90,605	\$99,450	\$125,774
Annual Range	\$77,500 - \$112,097	\$83,586 - \$126,214	\$96,987 - \$153,909
Daily Rate	\$400	\$443	\$562
Daily Range	\$339 - \$492	\$372 - \$576	\$431 - \$713
Percentage of Total Expenditures			
Administrator's			
Annual Average	5.31%	5.61%	5.00%
Annual Range	2.60% - 8.55%	3.68% - 7.56%	3.27% - 6.80%
Teacher's			
Annual Average	35.89%	38.96%	39.07%
Annual Range	23.72% - 45.83%	33.94% - 43.23%	30.78% - 44.70%

Unified Districts' Optional 1999-00 Data for Comparison Purposes					
Data Category	Unified Districts				
	ADA <1,500	ADA 1,500 to 4,999	ADA 5,000 to 9,999	ADA 10,000 to 19,999	ADA ≥20,000
Beginning Teacher's Salary					
Annual Salary	\$29,010	\$31,014	\$31,548	\$31,574	\$32,678
Annual Range	\$22,938 - \$32,387	\$23,194 - \$40,000	\$25,611 - \$36,181	\$24,793 - \$41,479	\$27,785 - \$39,535
Daily Rate	\$158	\$169	\$171	\$172	\$177
Daily Range	\$125 - \$176	\$126 - \$218	\$139 - \$197	\$135 - \$225	\$151 - \$215
Mid-Range Teacher's Salary					
Annual Salary	\$45,134	\$45,570	\$49,405	\$49,697	\$50,891
Annual Range	\$38,248 - \$52,001	\$38,740 - \$53,380	\$41,777 - \$57,783	\$42,541 - \$60,193	\$41,027 - \$57,023
Daily Rate	\$245	\$248	\$269	\$270	\$276
Daily Range	\$208 - \$282	\$211 - \$291	\$227 - \$314	\$231 - \$327	\$223 - \$310
Highest Teacher's Salary					
Annual Salary	\$52,397	\$57,704	\$60,360	\$62,217	\$62,446
Annual Range	\$44,392 - \$64,597	\$48,767 - \$71,309	\$52,570 - \$73,302	\$53,025 - \$73,370	\$56,246 - \$72,006
Daily Rate	\$286	\$314	\$328	\$338	\$339
Daily Range	\$242 - \$352	\$266 - \$388	\$286 - \$399	\$288 - \$399	\$305 - \$391
Principal's Salary					
Annual Salary	\$64,845	\$72,652	\$76,993	\$81,575	\$82,126
Annual Range	\$53,000 - \$84,000	\$60,170 - \$88,414	\$64,306 - \$95,563	\$67,323 - \$90,846	\$51,767 - \$89,651
Daily Rate	\$303	\$342	\$362	\$381	\$381
Daily Range	\$239 - \$375	\$281 - \$421	\$302 - \$445	\$321 - \$428	\$231 - \$422
Superintendent's Salary					
Annual Salary	\$82,516	\$96,296	\$111,506	\$122,833	\$144,995
Annual Range	\$57,000 - \$101,013	\$76,450 - \$124,200	\$91,098 - \$171,000	\$101,000 - \$144,200	\$114,192 - \$210,000
Daily Rate	\$368	\$429	\$497	\$546	\$641
Daily Range	\$252 - \$449	\$341 - \$552	\$367 - \$763	\$446 - \$662	\$510 - \$950
Percentage of Total Expenditures					
Administrator's					
Annual Average	6.36%	5.75%	5.47%	5.24%	4.95%
Annual Range	3.43% - 12.01%	3.38% - 7.45%	3.71% - 7.78%	4.08% - 7.94%	3.61% - 10.13%
Teacher's					
Annual Average	38.19%	41.97%	43.07%	44.07%	42.93%
Annual Range	26.80% - 48.10%	19.47% - 49.32%	32.67% - 51.77%	38.12% - 51.49%	36.48% - 49.04%